

ANNUAL FINANCIAL REPORT OF THE
ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
FOR THE YEAR ENDED JULY 31, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **MAY 30 2012**

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John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005

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Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Landos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

INDEPENDENT AUDITOR'S REPORT

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Government, as of and for the year ended July 31, 2011, which collectively comprise the Agency's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Community Action Agency, as of July 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 17, 2012, on our consideration of the St. Landry Parish Community Action Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The required supplementary information on page 25 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Agency has not presented management's discussion and analysis and the required budgetary comparison except for the General Fund that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of the basic financial statements.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish Community Action Agency's basic financial statements. The other supplementary information on pages 26 through 46 and 51 through 62 is presented for purposes of additional analysis and is not a required part of the financial statements of the St. Landry Parish Community Action Agency. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is also not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The other supplementary information and the Schedule of Expenditures of Federal Awards have been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

John S. Doucette & Co.

Opelousas, Louisiana
May 17, 2012

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
JULY 31, 2011

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash	\$ 8,840
Other receivables	276,719
Due from Agency Fund	439
Deposits	9,270
Capital assets (net)	162,297
<u>Total assets</u>	<u>457,565</u>
 <u>LIABILITIES AND NET ASSETS</u>	
<u>LIABILITIES</u>	
Cash overdrafts	190,676
Accounts payable	126,537
Payroll withholdings and accrued fringe benefits	10,982
Deferred revenue	2,348
Long-term liabilities	
Compensated absences	22,001
<u>Total liabilities</u>	<u>352,544</u>
 <u>NET ASSETS</u>	
Invested in capital assets, net of related debt	162,297
Restricted	365,495
Unrestricted	<u>(412,771)</u>
 <u>Total net assets</u>	 <u>105,021</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
JULY 31, 2011

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET (EXPENSES) REVENUES AND CHANGES IN NET ASSETS TOTAL
	EXPENSES	FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS
Governmental activities				
General government	\$ 37,900	\$ -	\$ -	\$ -
Health and welfare	3,270,651	-	3,160,265	-
<u>Total governmental activities</u>	<u>3,308,551</u>	<u>-</u>	<u>3,160,265</u>	<u>-</u>
General revenues				
Interest				140
In-kind				45,506
Gain (loss) on disposal of assets				(36,700)
Other				62,880
<u>Total general revenues and transfers</u>				<u>71,826</u>
Change in net assets				(76,460)
Net assets – August 1, 2010				251,052
Prior period adjustment				(69,571)
Net assets – July 31, 2011				<u>105,021</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2011

	GENERAL	CSBG	HOME ENERGY	STATE WEATHERIZATION	SENIOR COMPANION	SECTION 18	OTHER GOVERNMENTAL	TOTAL
ASSETS								
Cash	\$ -	\$ 7,419	\$ -	\$ -	\$ 42	\$ -	\$ 1,379	\$ 8,840
Due from other funds	85,943	-	259,243	80,497	57,498	97,529	181,327	762,037
Deposits	9,270	-	-	-	-	-	-	9,270
Other receivables	180	2,782	71,352	118,899	-	54,606	28,920	276,719
Total assets	95,393	10,181	330,595	199,396	57,540	152,135	211,626	1,056,866
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Cash overdrafts	\$ 168	\$ -	\$ 135,426	\$ 17,909	\$ 2,360	\$ 7,517	\$ 27,296	\$ 190,676
Accounts payable	6,274	569	-	109,162	-	-	10,532	126,537
Payroll withholdings and accrued fringe benefits	-	7,112	413	393	894	1,078	1,092	10,982
Due to other funds	56,616	2,500	2,800	217,244	79,052	34,192	369,194	761,598
Deferred revenue	-	-	-	-	2,348	-	-	2,348
Total liabilities	63,058	10,181	138,639	344,708	84,654	42,787	408,114	1,092,141
FUND BALANCES								
Unassigned (deficit)	32,335	-	-	(145,312)	(27,114)	-	(250,679)	(390,770)
Restricted	-	-	191,956	-	-	109,348	54,191	355,495
Total fund balances	32,335	-	191,956	(145,312)	(27,114)	109,348	(196,488)	(35,275)
Total liabilities and fund balances	95,393	10,181	330,595	189,396	57,540	152,135	211,626	1,056,866

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
RECONCILIATION OF GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JULY 31, 2011

Total fund balances for governmental funds at July 31, 2011		\$ (35,275)
Cost of capital assets at July 31, 2011	\$ 592,368	
Less: Accumulated depreciation as of July 31, 2011	<u>(430,071)</u>	162,297
Elimination of interfund assets and liabilities		
Due from other funds	762,037	
Due to other funds	<u>(762,037)</u>	-
Long-term liabilities at July 31, 2011		
Compensated absences		<u>(22,001)</u>
Net assets at July 31, 2011		<u><u>105,021</u></u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JULY 31, 2011

	GENERAL	CSBG	HOME ENERGY	STATE WEATHERIZATION	SENIOR COMPANION	SECTION 18	OTHER GOVERNMENTAL	TOTAL
REVENUES								
Intergovernmental								
Federal	\$ -	\$ 672,512	\$ 932,199	\$ 437,823	\$ 325,660	\$ 314,602	\$ 422,489	\$ 3,105,265
Parish government funds	55,000	-	-	-	-	-	-	55,000
Miscellaneous								
Other revenues	26,291	-	-	-	25	195	36,389	62,880
In-kind	-	-	-	-	45,506	-	-	45,506
Interest	-	-	-	-	87	-	53	140
Total revenues	81,291	672,512	932,199	437,823	371,278	314,797	458,891	3,268,791
EXPENDITURES								
Current - General								
Government								
Personnel	14,133	343,396	54,694	173,880	278,428	116,047	238,899	1,219,477
Fringe benefits	4,460	79,275	26,470	58,508	28,290	38,155	108,861	342,019
Travel	624	8,624	430	1,904	18,377	510	5,705	36,174
Supplies	763	6,489	6,865	31,656	1,339	1,753	9,880	58,745
Insurance	-	251	-	4,000	-	47,666	24,914	76,831
Energy assistance	-	4,230	755,426	-	-	-	7,841	767,497
Prescription assistance	-	2,327	-	-	-	-	-	2,327
Emergency assistance	-	7,371	-	-	-	-	12,825	20,196
Transportation assistance	-	16,851	-	-	-	30,160	56,747	103,758
Student College Scholarships	-	100,000	-	-	-	-	-	100,000
Materials	1,014	12,886	-	157,994	-	-	35,377	207,271
Capital outlay	-	15,684	-	26,136	-	-	-	41,822
Tools/equipment	-	620	-	-	-	-	-	620
In-kind applied	-	-	-	-	45,506	-	-	45,506
Other	15,731	74,508	17,537	98,515	4,069	8,679	77,355	294,394
Total expenditures	36,725	672,512	861,422	550,595	376,009	242,970	576,404	3,316,637
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	44,566	-	70,777	(112,772)	(4,731)	71,827	(117,513)	(47,846)

Continued on next page.

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS - CONTINUED
FOR THE YEAR ENDED JULY 31, 2011

	GENERAL	CSBG	HOME ENERGY	STATE WEATHERIZATION	SENIOR COMPANION	SECTION 18	OTHER GOVERNMENTAL	TOTAL
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,412	\$ 23,800	\$ 36,212
Operating transfers out	-	-	-	-	-	(1,100)	(35,112)	(36,212)
Total other financing sources (uses)	-	-	-	-	-	11,312	(11,312)	-
<u>NET CHANGE IN FUND BALANCES</u>	44,566	-	70,777	(112,772)	(4,731)	83,139	(128,825)	(47,846)
<u>FUND BALANCES, beginning of year</u>	(12,231)	-	121,179	(12,922)	(22,383)	72,262	(63,783)	82,142
<u>PRIOR PERIOD ADJUSTMENT</u>	-	-	-	(19,618)	-	(46,053)	(3,900)	(69,571)
<u>FUND BALANCES, end of year</u>	32,335	-	191,956	(145,312)	(27,114)	109,348	(196,488)	(35,275)

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JULY 31, 2011

Total net change in fund balances for the year ended July 31, 2011 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (47,846)
Depreciation expense for year ended July 31, 2011	(36,087)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	41,822
Loss on disposal of assets	(36,700)
Decrease in compensated absences	<u>2,351</u>
Total change in net assets for the year ended July 31, 2011 per Statement of Activities	<u>(76,460)</u>

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
AGENCY FUND
STATEMENT OF FIDUCIARY NET ASSETS
JULY 31, 2011

PAYROLL ACCOUNT

ASSETS

Cash

\$ 1,403

Total assets

1,403

LIABILITIES

Due to other funds

\$ 439

Other liabilities

964

Total liabilities

1,403

The accompanying notes are an integral part of the basic financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the St. Landry Parish Community Action Agency have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is GASB (the Governmental Accounting Standards Board).

FINANCIAL REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of St. Landry Parish Community Action Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Agency to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

St. Landry Parish Community Action Agency is considered to be a component unit of the St. Landry Parish Government. The Agency is fiscally dependent on the Parish Government even though the Parish Government does not appoint a voting majority of the Agency's governing body. The basic entity being reported on in the St. Landry Parish Community Action Agency's financial report includes all funds over which the Agency exercises oversight responsibility. This responsibility includes financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of Community Action Agency, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS

The accounts of St. Landry Parish Community Action Agency are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds of the Agency are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental and fiduciary funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Agency or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or fiduciary fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or fiduciary fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS (Continued)

The Agency reports the following major governmental funds:

Governmental Funds

General Fund. The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

COMMUNITY SERVICES BLOCK GRANT (CSBG)

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provisions of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

LOW-INCOME HOME ENERGY ASSISTANCE

The Low-income Home Energy Assistance Program provides utility assistance to eligible low-income families.

STATE WEATHERIZATION

The State Weatherization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped.

SENIOR COMPANION

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as on existing fixed routes to economically disadvantaged residents of the parish.

FAMILY INDEPENDENCE WORK

The Family Independence Work Program provides transportation service to economically disadvantaged persons involved in completing their education.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS (Continued)

Additionally, the Agency reports the following non-major funds:

Governmental Funds

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TITLE XIX

The Title XIX Program provides non-emergency medical transportation and access to Human Service Agencies for the blind, elderly, and disabled.

EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

TRANSPORTATION LOCAL FUND

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 18 Programs.

HOUSING PRESERVATION

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduces the impact of rising energy costs.

REHABILITATION

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

UNITED WAY MEDICAL ASSISTANCE

The United Way Medical Assistance Program provides prescription assistance to needy families.

PROJECT CARE

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

MEDICAID

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS (Continued)

SPECIAL FUND

The Special Fund is used to account for resources and expenditures which are not required to be accounted for in another fund.

FOOD FOR SENIORS

The Food for Seniors Program provides funds to assist in the distribution of commodities to senior citizens.

Fiduciary Fund

Agency Fund. Agency funds are used to account for assets held by the Agency in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

MEASUREMENT FOCUS

On the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objective of this measurement focus is the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.
- c. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING

In the government-wide Statement of Net Assets and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund and fiduciary fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

Deferred revenue is reported on the balance sheet. Deferred revenue arises when resources are received before the St. Landry Parish Community Action Agency has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when there is a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

PROGRAM REVENUES

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside St. Landry Parish Community Action Agency's clients, as a whole; program revenues reduce the cost of the function to be financed from the St. Landry Parish Community Action Agency's general revenues.

ALLOCATION OF INDIRECT EXPENSES

St. Landry Parish Community Action Agency reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities.

EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - consist of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets - all other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

EQUITY CLASSIFICATIONS (Continued)

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of those resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact. Proprietary fund equity is classified the same as in the government-wide statements.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

1. **Restricted fund balance** – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. **Committed fund balance** – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Agency – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Agency removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. **Assigned fund balance** – The classification reflects the amounts constrained by the Agency's "intent" to be used for specific purposes but are neither restricted nor committed. The Agency has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. **Unassigned fund balance** – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Agency's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

CASH AND INVESTMENTS

Louisiana statutes authorize the Agency to invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and backed by the United States; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government instrumentalities, which are federally sponsored; and certificates of deposits.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND INVESTMENTS (Continued)

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At July 31, 2011, the carrying amount of the Agency's deposits was \$8,840. The bank balance of cash was \$37,567, all of which is covered by federal depository insurance.

CAPITAL ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Prior to GASB No. 34, governments were not required to report general infrastructure assets. St. Landry Parish Community Action Agency did not capitalize infrastructure expenditures. The Agency has no infrastructure assets.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. Community Action Agency maintains a threshold level of \$250 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	20 - 40 years
Furniture and equipment	5 - 25 years
Vehicles	5 - 15 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Interest costs on construction, if any, are not capitalized.

COMPENSATED ABSENCES

Full time employees earn vacation leave at the rate of 5 to 15 days per year, depending on their length of service with the Agency. For St. Landry Parish Community Action Agency vacation time is a gratuitous benefit of employment that does not accrue as a wage. A maximum of 20 work days of vacation leave can be carried forward at December 31. Excess leave will be maintained in personnel file to be used in the retirement benefit computation as earned service; however, vacation leave is not paid out upon an employee's resignation or termination.

Sick leave with pay shall be credited to full-time employees at the rate of 3 hours per bi-monthly pay period. On December 31 of each year, the accumulated, unused sick leave earned by an employee shall be carried forward to the succeeding year but not to exceed 90 work days. Any days in excess of 90 work days will be maintained in personnel file to be used in the retirement benefit computation as earned service. Sick leave is a gratuitous benefit of employment, which does not accrue as a wage and will not be paid out upon an employee's resignation or termination.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ENCUMBRANCES

Encumbrance accounting is not used by the St. Landry Parish Community Action Agency.

INVENTORY

St. Landry Parish Community Action Agency practices the policy of recording materials and supplies as expenditures when acquired. These items are not recorded as inventory because the amount of the items in stock is insignificant.

BUDGETS AND BUDGETARY ACCOUNTING

St. Landry Parish Community Action Agency prepared a budget for its General Fund on the modified accrual basis of accounting.

St. Landry Parish Community Action Agency adopts budgets for its Special Revenue Funds on a program year basis instead of on the fiscal year of the Agency. Budgets required by funding agencies are prepared on a modified accrual basis of accounting. The budgets are adopted on a contract basis with various governmental bodies. Operating appropriations, to the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEFICITS IN INDIVIDUAL FUNDS

The following funds reflected a deficit fund balance at July 31, 2011:

Special Revenue Funds	
Food for Seniors	\$ (80,083)
State Weatherization	(145,312)
Senior Companion	(27,114)
Medicaid	(41,923)
Family Independence	(75,080)
Special Fund	(53,582)
United Way Medical Assistance	(31)

The Agency plans to fund these deficits by cutting back on all expenditures and applying for funding from several outside sources.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION

Capital assets and depreciation activity as of and for the year ended July 31, 2011, for the Community Action Agency are as follows:

	Balances 8/1/2010	Additions	Balances Disposals	7/31/2011
Governmental activities				
Equipment	\$ 10,148	\$ 15,684	\$ -	\$ 25,832
Office equipment	271,577	-	-	271,577
Vehicles	317,217	26,138	48,396	294,959
Totals at historical cost	<u>598,942</u>	<u>41,822</u>	<u>48,396</u>	<u>592,368</u>
Less accumulated depreciation				
Equipment	(5,298)	(3,663)	-	(8,961)
Office equipment	(199,437)	(11,886)	-	(211,323)
Vehicles	(200,945)	(20,538)	11,696	(209,787)
Total accumulated depreciation	<u>(405,680)</u>	<u>(38,087)</u>	<u>11,696</u>	<u>(430,071)</u>
Governmental activities				
Capital assets, net	<u>193,262</u>	<u>5,735</u>	<u>36,700</u>	<u>162,297</u>

Depreciation expense was charged to governmental activities as follows:

General government	\$ 1,175
Health and welfare	<u>34,912</u>
Total	<u><u>36,087</u></u>

NOTE 4 - PENSION PLAN

Plan Description

Substantially all of the St. Landry Parish Community Action Agency's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, the St. Landry Parish Community Action Agency's funds are remitted to the retirement system and are recorded as expenditures.

The retirement system is a cost-sharing, multiple-employer, statewide defined benefit retirement system which is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The St. Landry Parish Community Action Agency does not guarantee the benefits granted by the retirement system. The payroll qualified to be covered by the system for the year ended July 31, 2011 was approximately \$573,854.

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

Benefit rates are 1 percent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3 percent of final compensation for each year of service after January 1, 1980.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 4 - PENSION PLAN - (CONTINUED)

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225) 928-1381.

Funding Policy

Covered employees were required by state statute to contribute 9.50 percent of their salary to the plan from August, 2010 to July, 2011. The Agency was required by the same statute to contribute 15.75% from August, 2010 to July, 2011. The Agency contribution requirements for the years ended July 31, 2011, and July 31, 2010 were \$90,382 and \$63,264, respectively.

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 85,943	\$ 56,616
Special Revenue Funds		
Family Independence Work	7,100	83,290
State Weatherization - Main	34,875	81,080
State Weatherization - ARRA	45,622	136,164
Senior Companion - Main	55,998	46,500
Senior Companion - State and Local	1,500	32,552
Housing Preservation	74,772	77,302
United Way Medical Assistance	-	100
Food for Seniors	12,265	90,220
Medicaid	-	41,695
Special Fund	1,100	49,650
Rehabilitation	800	-
Low-income Home Energy Assistance	259,243	2,800
Title XIX	39,850	19,159
Section 18	97,529	34,192
Project Care	18,910	3,000
Emergency Food and Shelter	5,230	4,778
Community Services Block Grant	-	2,500
Transportation Local	21,300	-
<u>Eiduciary Fund</u>		
Payroll Account	-	439
 <u>Total</u>	 <u>762,037</u>	 <u>762,037</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES (CONTINUED)

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements.

NOTE 6 - CHANGES IN LONG-TERM DEBT

At July 31, 2011, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$22,201 of employee leave benefits computed in accordance with GASB Codification Section C 60. No employees are expected to retire within the next year, so the entire compensated absences balance is long-term.

The following is a summary of the long-term debt transactions for the year ended July 31, 2011:

	<u>Balance</u> <u>8/1/2010</u>	<u>Additions</u>	<u>Reduction</u>	<u>Balance</u> <u>7/31/2011</u>
Compensated absences	\$ 24,352	\$ -	\$ (2,151)	\$ 22,201
<u>Total</u>	<u>24,352</u>	<u>-</u>	<u>(2,151)</u>	<u>22,201</u>

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 2011, the following individuals served on the St. Landry Parish Community Action Agency's Board of Directors:

Sonny Budden
Mary Doucet
Michael Dupre
Daphne DeBeau
Janice Mason
Alvin Owens, Sr.

Donald Doga
Mary Boxie
Armand J. Brinkhaus
Augusta Rideau
Francis Hayward
Audrey Chavis

Anne Jones
Joseph Pitre
Mary V. Murray
Sheryl Ned
Joyce Milburn
Dorothy Veazie

Board members received no compensation.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 8 – OPERATING TRANSFERS

The operating transfers out, included in the individual funds as of July 31, 2011, are as follows:

<u>Title XIX</u>	
Transfer to reimburse Section 18	\$ 9,412
Transfer to reimburse Project Independence	6,766
<u>Family Independence Work</u>	
Transfers for Section 18 expenditures	10,100
Transfers for Section 19 expenditures	3,334
<u>Transportation Local</u>	
Transfers for Project Independence expenditures	5,000
Transfers for Section 18 expenditures	500
<u>Section 18</u>	
Transfers for Project Independence expenditures	1,100
<u>Total operating transfers out</u>	<u>36,212</u>

The operating transfers in, included in the individual funds as of July 31, 2011, are as follows:

<u>Family Independence Work</u>	
Transfers from Title XIX Fund for program expenditures	\$ 10,100
Transfers from Section 18 Fund for program expenditures	8,700
Transfers from Transportation Local for program expenditures	5,000
<u>Section 18</u>	
Transfers from Title XIX Fund for program expenditures	9,412
Transfers from Family Independence for program expenditures	2,500
Transfers from Transportation Local for program expenditures	500
<u>Total operating transfers in</u>	<u>36,212</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

NOTE 9 – REVENUES

Community Action Agency derives most of its revenues from grants. The grants come from federal and state agencies as well as from other organizations. These revenues are used to fund programs consistent with grant agreements.

NOTE 10 – SUBSEQUENT EVENTS

Subsequent events were evaluated through May 17, 2012, which is the date the financial statements were available to be issued. As of May 17, 2012, there were no subsequent events noted.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 11 – PRIOR PERIOD ADJUSTMENT

Prior period adjustments to fund balance for the year ended July 31, 2011 are as follows:

To correct revenues that were overstated in the prior year in error:

State Weatherization Fund	\$ (19,618)
Section 18 Fund	(46,053)
Family Independence Work Fund	<u>(3,900)</u>
Total prior period adjustments to fund balance	<u>(69,571)</u>

NOTE 12 – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The St. Landry Parish Community Action Agency does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

a. Grant Audits

The St. Landry Parish Community Action Agency receives grants for specific purposes that are subject to review and audit by governmental agencies. Such audits could result in a request for reimbursement by the grantor for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the Agency, such disallowances, if any, will not be significant.

b. Contingent Liabilities

The St. Landry Parish Community Action Agency is involved in one pending litigation in which they may have some exposure per correspondence from the attorney. Although the outcome of this lawsuit is not presently determinable, in the opinion of the counsel of St. Landry Parish Community Action Agency, the resolution of this matter will not have a material adverse effect on the financial condition of the government.

REQUIRED SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JULY 31, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental			
Parish government funds	\$ -	\$ 55,000	\$ 55,000
Miscellaneous			
Other	43,000	26,291	(16,709)
<u>Total revenues</u>	<u>43,000</u>	<u>81,291</u>	<u>38,291</u>
<u>EXPENDITURES</u>			
Current - General Government			
Personnel	14,000	14,133	(133)
Fringe benefits	8,000	4,460	1,540
Travel	1,300	624	676
Supplies	500	783	(263)
Subscription	-	719	(719)
Drug testing	500	-	500
Membership dues	1,000	390	610
Miscellaneous	2,500	8,303	(5,803)
Repairs and maintenance	500	1,651	(1,151)
Advertising	1,000	-	1,000
Janitorial supplies	800	-	800
Telephone/postage	3,000	-	3,000
Materials	-	1,014	(1,014)
Legal fees	-	2,126	(2,126)
Audit	-	1,127	(1,127)
Accounting	-	975	(975)
U-Haul rental	-	49	(49)
Board members meal	-	391	(391)
Capital outlay	-	-	-
Equipment	11,900	-	11,900
<u>Total expenditures</u>	<u>43,000</u>	<u>36,725</u>	<u>6,275</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>44,566</u>	<u>44,566</u>
<u>FUND BALANCE (DEFICIT), beginning of year</u>		<u>(12,231)</u>	
<u>FUND BALANCE, end of year</u>		<u>32,335</u>	

OTHER SUPPLEMENTARY INFORMATION

SPECIAL REVENUE FUNDS

PROJECT CARE

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

TITLE XIX

The Title XIX Program provides non-emergency medical transportation and access to Human Service Agencies for the blind, elderly, and disabled.

LOW-INCOME HOME ENERGY ASSISTANCE

The Low-income Home Energy Assistance Program provides utility assistance to eligible low-income families.

FOOD FOR SENIORS

The Food for Seniors Program provides funds to assist in the distribution of commodities to senior citizens.

COMMUNITY SERVICES BLOCK GRANT (CSBG)

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provisions of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as on existing fixed routes to economically disadvantaged residents of the parish.

STATE WEATHERIZATION

The State Weatherization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped. The Low-income Home Energy Assistance Program provides energy related home repairs for low-income households.

SENIOR COMPANION

The Senior Companion Program provides volunteer opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

MEDICAID

The Medicaid Program provides a means for disadvantaged individuals to apply for medical assistance.

SPECIAL REVENUE FUNDS

FAMILY INDEPENDENCE WORK

The Family Independence Work Program provides transportation service to economically disadvantaged persons involved in completing their education.

EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

SPECIAL FUND

The Special Fund is used to account for resources and expenditures which are not required to be accounted for in another fund.

TRANSPORTATION LOCAL FUND

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 18 Programs.

HOUSING PRESERVATION

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduces the impact of rising energy costs.

REHABILITATION

The Rehabilitation Program provides transportation to educational facilities for handicapped individuals.

UNITED WAY MEDICAL ASSISTANCE

The United Way Medical Assistance Program provides prescription assistance to needy families.

ST. LANDRY PARISH COMMUNITY ACTION AGENCYOPELOUSAS, LOUISIANAPROJECT CARESTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2010REVENUES

Miscellaneous

Other

\$ 3,363

Total revenues3,363EXPENDITURES

Current - General Government

Other

Utilities

6,254

Total expenditures6,254NET CHANGE IN FUND BALANCE

(2,891)

FUND BALANCE, beginning of year18,681FUND BALANCE, end of year15,790

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
TITLE XIX
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental			
Federal	\$ 97,900	\$ 103,352	\$ 5,452
Miscellaneous			
Other	-	737	737
<u>Total revenues</u>	<u>97,900</u>	<u>104,089</u>	<u>6,189</u>
EXPENDITURES			
Supplies			
Office	500	124	376
<u>Total Supplies</u>	<u>500</u>	<u>124</u>	<u>376</u>
Other			
Telephone	3,500	3,285	215
Computer repairs	-	1,026	(1,026)
Travel	4,000	3,291	709
Van fuel/oil	19,000	16,431	2,569
Van repairs	1,900	2,508	(608)
Van inspections	-	403	(403)
Maintenance agreement	1,500	1,251	249
Advertising	500	247	253
Insurance	1,500	1,404	96
Membership dues	1,000	550	450
Miscellaneous	4,500	4,298	202
<u>Total other</u>	<u>37,400</u>	<u>34,694</u>	<u>2,706</u>
<u>Total expenditures</u>	<u>37,900</u>	<u>34,818</u>	<u>3,082</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	60,000	69,271	9,271
OTHER FINANCING SOURCES (USES)			
Operating transfers out	(60,000)	(45,468)	14,532
NET CHANGE IN FUND BALANCE	-	23,803	23,803
FUND BALANCE (DEFICIT), beginning of year		(7,153)	
FUND BALANCE, end of year		<u>16,650</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
LOW-INCOME HOME ENERGY ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental			
Federal	\$ 1,315,213	\$ 1,354,243	\$ 39,030
<u>Total revenues</u>	<u>1,315,213</u>	<u>1,354,243</u>	<u>39,030</u>
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	37,307	55,501	(18,194)
Fringe benefits	7,500	18,412	(10,912)
Travel	6,600	407	6,193
Supplies	9,100	11,888	(2,788)
Energy assistance	1,230,756	1,148,617	82,139
Other			
Postage and telephone	7,700	6,844	856
Advertising	2,000	366	1,634
Copying	5,500	638	4,862
Printing	-	799	(799)
Equipment	-	309	(309)
Maintenance	-	639	(639)
Miscellaneous	8,750	3,204	5,546
<u>Total other</u>	<u>23,950</u>	<u>12,799</u>	<u>11,151</u>
<u>Total expenditures</u>	<u>1,315,213</u>	<u>1,247,624</u>	<u>67,589</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	106,619	<u>106,619</u>
FUND BALANCE, beginning of year		63,581	
FUND BALANCE, end of year		<u>170,200</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
FOOD FOR SENIORS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

REVENUES

Miscellaneous	\$ 35,000
Other	
<u>Total revenues</u>	<u>35,000</u>

EXPENDITURES

Current - General Government	
Personnel	
Salaries	24,448
Fringe benefits	13,429
Other	
Audit	2,000
Advertising	90
Van maintenance/fuel	225
Telephone/postage	268
Building rent	650
Miscellaneous	619
<u>Total other</u>	<u>3,852</u>
<u>Total expenditures</u>	<u>41,729</u>

<u>EXCESS (DEFICIENCY) OF REVENUES</u>	
<u>OVER (UNDER) EXPENDITURES</u>	(8,729)

OTHER FINANCING SOURCES (USES)

Operating transfers out	(770)
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<u>NET CHANGE IN FUND BALANCE</u>	(7,499)
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<u>FUND BALANCE (DEFICIT), beginning of year</u>	<u>(31,269)</u>
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<u>FUND BALANCE (DEFICIT), end of year</u>	<u>(38,768)</u>
--	-----------------

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
COMMUNITY SERVICES BLOCK GRANT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	BUDGET			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
REVENUES				
Intergovernmental				
Federal	\$ 328,039	\$ 392,227	\$ 392,227	\$ -
<u>Total revenues</u>	<u>328,039</u>	<u>392,227</u>	<u>392,227</u>	<u>-</u>
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	240,505	266,505	262,477	4,028
Fringe benefits	47,144	62,658	62,867	(209)
Travel	4,880	6,000	8,500	(2,500)
Supplies	4,000	6,000	9,953	(3,953)
Other				
Telephone and postage	4,500	8,000	9,704	(1,704)
Accounting costs	1,000	3,000	481	2,519
Printing and publications	2,060	4,500	2,407	2,093
Copy cost	3,240	5,000	-	5,000
Insurance	3,000	8,654	251	8,403
Equipment repair and rental	2,000	4,500	4,829	(329)
Dues	-	-	1,900	(1,900)
Commodity advertising	1,000	2,000	958	1,042
Emergency medical	2,000	2,000	2,000	-
Commodity utilities	1,000	1,200	4,696	(3,496)
Commodity truck maintenance	500	1,000	1,929	(929)
Commodity equipment repair	-	-	5,296	(5,296)
Drug testing	-	-	885	(885)
Utilities	8,460	8,460	8,460	-
Board members' meals	-	-	1,884	(1,884)
Other	2,750	2,750	2,750	-
<u>Total other</u>	<u>31,510</u>	<u>51,064</u>	<u>48,430</u>	<u>2,634</u>
<u>Total expenditures</u>	<u>328,039</u>	<u>392,227</u>	<u>392,227</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, beginning of year			<u>-</u>	
FUND BALANCE, end of year			<u>-</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
COMMUNITY SERVICES BLOCK GRANT (ARRA)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental			
Federal	\$ 591,150	\$ 486,611	\$ (104,539)
Total revenues	<u>591,150</u>	<u>486,611</u>	<u>(104,539)</u>
<u>EXPENDITURES</u>			
Current - General Government			
Personnel			
Salaries	<u>140,000</u>	<u>122,995</u>	<u>17,005</u>
Fringe benefits	<u>32,000</u>	<u>26,382</u>	<u>5,618</u>
Travel	<u>700</u>	<u>542</u>	<u>158</u>
Supplies	<u>1,300</u>	<u>2,267</u>	<u>(967)</u>
Other			
Advertising	-	23	(23)
Telephone and postage	500	354	146
Printing and publications	500	263	237
Equipment repair and rental	900	766	134
Inspections	-	100	(100)
Drug testing	800	2,150	(1,350)
College scholarships	150,000	128,750	21,250
Materials	43,750	13,410	30,340
Health & Safety	-	13,733	(13,733)
Transportation van fuel	24,000	22,071	1,929
Transportation insurance	84,000	42,995	41,005
Transportation repairs/maintenance	13,000	9,925	3,075
Emergency utilities, rent/mortgage	25,000	21,928	3,072
Nutrition car repairs	-	7,096	(7,096)
LTC tuition, books, physicals, etc.	55,000	53,283	1,737
Tools and equipment	-	620	(620)
Miscellaneous	1,300	1,294	6
Equipment	1,400	-	1,400
Transportation van equipment	17,000	15,684	1,316
Total other	<u>417,150</u>	<u>334,425</u>	<u>82,725</u>
Total expenditures	<u>591,150</u>	<u>486,611</u>	<u>104,539</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE, beginning of year</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE, end of year</u>	<u>-</u>	<u>-</u>	<u>-</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SECTION 18
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental			
Federal	\$ 260,000	\$ 295,338	\$ 35,338
Miscellaneous			
Other	-	195	195
<u>Total revenues</u>	<u>260,000</u>	<u>295,533</u>	<u>35,533</u>
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	125,000	115,652	9,348
Fringe benefits	38,855	33,402	5,453
Supplies	1,000	1,928	(928)
Other			
Vehicle repairs, maintenance			
and fuel	24,000	30,113	(6,113)
Telephone	2,500	3,141	(641)
Advertising	100	128	(28)
Audit	2,000	-	2,000
Copying/Printing	-	317	(317)
Postage	800	600	200
Vehicle insurance	62,435	44,332	18,103
Travel	600	613	(13)
Utilities	1,200	1,173	27
Maintenance agreement	-	2,624	(2,624)
Miscellaneous	200	779	(579)
Radio repairs	1,300	-	1,300
<u>Total other</u>	<u>95,135</u>	<u>83,820</u>	<u>11,315</u>
<u>Total expenditures</u>	<u>260,000</u>	<u>234,802</u>	<u>25,198</u>
EXCESS (DEFICIENCY) OF REVENUES			
OVER (UNDER) EXPENDITURES	-	60,731	60,731
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	11,578	11,578
Operating transfers out	-	(1,100)	(1,100)
<u>Total other financing</u>			
<u>sources (uses)</u>	<u>-</u>	<u>10,478</u>	<u>10,478</u>
NET CHANGE IN FUND BALANCE	-	71,209	71,209
FUND BALANCE, beginning of year		93,233	
PRIOR PERIOD ADJUSTMENT		(58,365)	
FUND BALANCE, end of year		<u>106,077</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATE WEATHERIZATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental			
Federal	\$ 86,249	\$ 63,053	\$ (23,196)
<u>Total revenues</u>	<u>86,249</u>	<u>63,053</u>	<u>(23,196)</u>
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	5,400	12,297	(6,897)
Fringe benefits	1,600	17,583	(15,983)
Supplies	500	4,327	(3,827)
Materials			
Home	27,163	42,223	(15,060)
Other			
Audit	1,000	1,000	-
Telephone	500	-	500
Travel	-	410	(410)
Advertising	97	-	97
Truck maintenance	-	1,187	(1,187)
Insurance	3,000	-	3,000
Health and safety	22,429	15,888	6,543
Labor	23,000	31,856	(8,856)
Technical training and assistance	1,560	734	826
Tools & Equipment	-	139	(139)
Vehicles & Equipment	-	(3,153)	3,153
<u>Total other</u>	<u>51,586</u>	<u>48,059</u>	<u>3,527</u>
<u>Total expenditures</u>	<u>86,249</u>	<u>124,489</u>	<u>(38,240)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>(61,436)</u>	<u>(61,436)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		15,600	
<u>NET CHANGE IN FUND BALANCE</u>		<u>(45,836)</u>	
<u>FUND BALANCE (DEFICIT), beginning of year</u>		<u>(15,557)</u>	
<u>PRIOR PERIOD ADJUSTMENT</u>		<u>(70,132)</u>	
<u>FUND BALANCE (DEFICIT), end of year</u>		<u>(131,525)</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
STATE WEATHERIZATION (ARRA)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental			
Federal	\$ 312,484	\$ 427,852	\$ 115,368
<u>Total revenues</u>	<u>312,484</u>	<u>427,852</u>	<u>115,368</u>
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	12,000	14,883	(2,883)
Fringe benefits	3,267	41,535	(38,268)
Supplies	1,333	30,021	(28,688)
Materials			
Home	82,483	138,739	(56,256)
Other			
Audit	1,500	-	1,500
Telephone	1,333	5,604	(4,271)
Travel	-	1,260	(1,260)
Advertising	333	68	265
Truck maintenance	-	1,278	(1,278)
Equipment repairs and rental	601	356	245
Insurance	5,733	3,097	2,636
Health and safety	20,206	77,267	(57,061)
Labor	150,000	111,266	38,734
Drug testing	-	15	(15)
Technical training and assistance	3,500	4,747	(1,247)
Vehicles & Equipment Repairs	30,195	91	30,104
Copying	-	451	(451)
Postage	-	667	(667)
Printing	-	911	(911)
Publications and subscriptions	-	232	(232)
Professional Service	-	163	(163)
Van Fuel	-	5,434	(5,434)
<u>Total other</u>	<u>213,401</u>	<u>212,907</u>	<u>494</u>
<u>Total expenditures</u>	<u>312,484</u>	<u>438,085</u>	<u>(125,601)</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(10,233)</u>	<u>(10,233)</u>
FUND BALANCE, beginning of year		<u>-</u>	
FUND BALANCE (DEFICIT), end of year		<u>(10,233)</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SENIOR COMPANION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED MARCH 31, 2011

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental			
Federal	\$ 332,124	\$ 332,172	\$ 48
Miscellaneous			
Interest	-	89	89
In-kind	-	45,506	45,506
Other	-	195	195
<u>Total revenues</u>	<u>332,124</u>	<u>377,962</u>	<u>45,838</u>
EXPENDITURES			
Current - General Government			
Personnel			
Salaries	53,535	62,849	(9,114)
Stipends	215,826	215,212	614
<u>Total personnel</u>	<u>269,361</u>	<u>277,861</u>	<u>(8,500)</u>
Fringe benefits	19,462	32,567	(13,105)
Travel			
Out-of-area	5,632	562	5,070
Local	1,475	1,906	(431)
Volunteer	15,777	15,612	165
<u>Total travel</u>	<u>22,884</u>	<u>18,080</u>	<u>4,804</u>
Supplies			
Office	4,500	3,218	1,282
Other			
Audit	1,500	-	1,500
Printing	-	125	(125)
Insurance	600	-	600
Recognition	1,000	862	138
Uniforms	10	232	(222)
Postage	2,000	-	2,000
Telephone	4,200	1,153	3,047
Printing	1,612	-	1,612
Meals	1,019	1,073	(54)
Utilities	2,364	1,182	1,182
Equipment rental/maintenance	1,612	376	1,236

Continued on next page.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SENIOR COMPANION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL - CONTINUED
FOR THE YEAR ENDED MARCH 31, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Other (Continued)			
In-kind applied	\$ -	\$ 45,508	\$ (45,508)
Miscellaneous	-	340	(340)
<u>Total other</u>	<u>15,917</u>	<u>50,849</u>	<u>(34,932)</u>
 <u>Total expenditures</u>	 <u>332,124</u>	 <u>382,575</u>	 <u>(50,451)</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 <u>-</u>	 <u>(4,613)</u>	 <u>(4,613)</u>
 <u>FUND BALANCE (DEFICIT), beginning of year</u>		 <u>(22,537)</u>	
 <u>FUND BALANCE (DEFICIT), end of year</u>		 <u>(27,150)</u>	

ST. LANDRY COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
MEDICAID
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental			
Federal	<u>\$ 8,850</u>	<u>\$ 70</u>	<u>\$ (8,780)</u>
<u>Total revenues</u>	<u>8,850</u>	<u>70</u>	<u>(8,780)</u>
<u>EXPENDITURES</u>			
Current - General Government			
Personnel			
Salaries	<u>7,000</u>	<u>7,288</u>	<u>(288)</u>
Fringe benefits	<u>1,500</u>	<u>1,028</u>	<u>472</u>
Other			
Telephone	100	-	100
Travel	150	-	150
Miscellaneous	100	-	100
Printing	-	173	(173)
<u>Total other</u>	<u>350</u>	<u>173</u>	<u>177</u>
<u>Total expenditures</u>	<u>8,850</u>	<u>8,489</u>	<u>361</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>(8,419)</u>	<u>(8,419)</u>
<u>FUND BALANCE (DEFICIT), beginning of year</u>		<u>(32,627)</u>	
<u>FUND BALANCE (DEFICIT), end of year</u>		<u>(41,046)</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
FAMILY INDEPENDENCE WORK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Intergovernmental			
Federal	<u>\$ 120,000</u>	<u>\$ 116,620</u>	<u>\$ (3,380)</u>
Total revenues	<u>120,000</u>	<u>116,620</u>	<u>(3,380)</u>
<u>EXPENDITURES</u>			
Current - General Government			
Personnel			
Salaries	<u>71,000</u>	<u>99,027</u>	<u>(28,027)</u>
Fringe benefits	<u>12,000</u>	<u>31,010</u>	<u>(19,010)</u>
Supplies	<u>250</u>	<u>322</u>	<u>(72)</u>
Other			
Audit	2,000	-	2,000
Advertising	300	-	300
Van fuel/oil	13,000	22,306	(9,306)
Van insurance	10,000	11,419	(1,419)
Van repairs	7,400	-	7,400
Postage and copying	650	-	650
Telephone	1,200	1,381	(181)
Maintenance agreement	-	1,364	(1,364)
Utilities	1,200	1,173	27
Miscellaneous	1,000	-	1,000
Total other	<u>36,750</u>	<u>37,643</u>	<u>(893)</u>
Total expenditures	<u>120,000</u>	<u>168,002</u>	<u>(48,002)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>(51,382)</u>	<u>(51,382)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		19,800	19,800
Operating transfers out		(10,100)	(10,100)
Total other financing sources (uses)	<u>-</u>	<u>9,700</u>	<u>9,700</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>(41,682)</u>	<u>(41,682)</u>
<u>FUND BALANCE (DEFICIT), beginning of year</u>		<u>(15,718)</u>	
<u>PRIOR PERIOD ADJUSTMENT</u>		<u>(9,460)</u>	
<u>FUND BALANCE (DEFICIT), end of year</u>		<u>(66,860)</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
EMERGENCY FOOD AND SHELTER
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental			
Federal	\$ 24,116	\$ 21,730	\$ (2,386)
<u>Total revenues</u>	<u>24,116</u>	<u>21,730</u>	<u>(2,386)</u>
<u>EXPENDITURES</u>			
Current - General Government			
Emergency assistance			
Rent and mortgage	4,304	4,778	(474)
Utilities	19,329	18,557	772
<u>Total emergency assistance</u>	<u>23,633</u>	<u>23,335</u>	<u>298</u>
Other			
Printing	175	360	(185)
Audit	308	123	185
<u>Total other</u>	<u>483</u>	<u>483</u>	<u>-</u>
<u>Total expenditures</u>	<u>24,116</u>	<u>23,818</u>	<u>298</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>(2,088)</u>	<u>(2,088)</u>
<u>FUND BALANCE, beginning of year</u>		<u>8,833</u>	
<u>FUND BALANCE, end of year</u>		<u>6,745</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SPECIAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – BUDGET (GAAP-BASIS) AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Miscellaneous			
Other	\$ 32,400	\$ 23,245	\$ (9,155)
Interest	-	24	24
<u>Total revenues</u>	<u>32,400</u>	<u>23,269</u>	<u>(9,131)</u>
<u>EXPENDITURES</u>			
Current - General Government			
Other			
Utilities	30,000	28,507	1,493
Supplies	2,000	2,178	(178)
Miscellaneous	400	-	400
<u>Total other</u>	<u>32,400</u>	<u>30,685</u>	<u>1,715</u>
<u>Total expenditures</u>	<u>32,400</u>	<u>30,685</u>	<u>1,715</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>(7,416)</u>	<u>(7,416)</u>
<u>FUND BALANCE (DEFICIT), beginning of year</u>		<u>(32,306)</u>	
<u>FUND BALANCE (DEFICIT), end of year</u>		<u>(39,722)</u>	

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
TRANSPORTATION LOCAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2011

REVENUES

Interest	\$ 35
Van insurance claim reimbursement	19,969
<u>Total revenues</u>	<u>20,004</u>

EXPENDITURES

Total expenditures

-

EXCESS (DEFICIENCY) OF REVENUES
OVER (UNDER) EXPENDITURES

20,004

OTHER FINANCING SOURCES (USES)

Operating transfers out	(5,500)
-------------------------	---------

NET CHANGE IN FUND BALANCE

14,504

FUND BALANCE, beginning of year

7,884

FUND BALANCE, end of year

22,388

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
HOUSING PRESERVATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2010

REVENUES

Intergovernmental	
Federal	\$ 80,867
<u>Total revenues</u>	<u>80,867</u>

EXPENDITURES

Current - General Government	
Personnel	
Salaries	7,160
Fringe benefits	14,893
Travel	219
Supplies	1,247
Materials	26,869
Other	
Advertising	33
Copying	91
Labor costs	19,365
Telephone and postage	1,439
Printing	45
Inspection fees	125
Health and Safety	5,758
Truck maintenance	1,623
Other	2,000
<u>Total other</u>	<u>30,479</u>
<u>Total expenditures</u>	<u>80,867</u>

NET CHANGE IN FUND BALANCE

<u>FUND BALANCE</u> , beginning of year	77
<u>FUND BALANCE</u> , end of year	<u>77</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
REHABILITATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED OCTOBER 31, 2010

REVENUES

Total revenues

\$ -

EXPENDITURES

Total expenditures

-

NET CHANGE IN FUND BALANCE

-

FUND BALANCE, beginning of year

965

FUND BALANCE, end of year

965

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
UNITED WAY MEDICAL ASSISTANCE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2010

REVENUES

Total revenues

\$ -

EXPENDITURES

Total expenditures

-

NET CHANGE IN FUND BALANCE

-

FUND BALANCE (DEFICIT), beginning of year

(31)

FUND BALANCE (DEFICIT), end of year

(31)

RELATED REPORTS

Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
 REPORTING AND ON COMPLIANCE AND OTHER MATTERS
 BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
 IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Community Action Agency, as of and for the year ended July 31, 2011, which collectively comprise St. Landry Parish Community Action Agency's basic financial statements and have issued our report thereon dated May 17, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Parish Community Action Agency's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of St. Landry Parish Community Action Agency's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Parish Community Action Agency's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2011-4 and 2011-5 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2011-2, 2011-3, and 2011-8 to be significant deficiencies.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Community Action Agency's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1 and 2011-7.

We noted certain other matters that we reported to management of the St. Landry Parish Community Action Agency in a separate letter dated May 17, 2012.

St. Landry Parish Community Action Agency's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the Agency's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management, federal awarding agencies, pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the legislative auditor as a public document.

John S. Coulter & Co.

Opelousas, Louisiana
May 17, 2012

Chizal S. Fontenot, CPA
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INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

Compliance

We have audited the compliance of St. Landry Parish Community Action Agency with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the Agency's major federal programs for the year ended July 31, 2011. The St. Landry Parish Community Action Agency's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the St. Landry Parish Community Action Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Community Action Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the St. Landry Parish Community Action Agency's compliance with those requirements.

As described in items 2011-8 and 2011-10 in the accompanying Schedule of Findings and Questioned Costs, the St. Landry Parish Community Action Agency did not comply with requirements regarding cash management and reporting that are applicable to its Community Services Block Grant program. Compliance with such requirements is necessary, in our opinion, for the Agency to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the St. Landry Parish Community Action Agency complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended July 31, 2011. The results of our auditing procedures also disclosed another instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2011-9.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

Internal Control over Compliance

The management of the St. Landry Parish Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-8 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2011-9 to be a significant deficiency.

St. Landry Parish Community Action Agency's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the Agency's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management, federal awarding agencies, pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the legislative auditor as a public document.

John S. Dawley & Co.

Opelousas, Louisiana
May 17, 2012

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2011

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the St. Landry Parish Community Action Agency.
2. Five significant deficiencies disclosed during the audit of the financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. Two of the deficiencies are reported as material weaknesses.
3. Two instances of noncompliance material to the financial statements of the St. Landry Parish Community Action Agency, which are required to be reported in accordance with Governmental Auditing Standards, were disclosed during the audit.
4. Two significant deficiencies in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133. One deficiency is reported as a material weakness.
5. The auditor's report on compliance for the major federal award programs for the St. Landry Parish Community Action Agency expresses a qualified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this Schedule.
7. The programs tested as major programs include: Community Services Block Grant – CFDA #93.569 and CFDA #93.710 and Weatherization Assistance for Low-Income Persons – CFDA #81.042.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. St. Landry Parish Community Action Agency was determined to be a low-risk auditee.

B. 2011 FINDINGS - FINANCIAL STATEMENT AUDIT

Compliance

2011-1 Timely Submittal of Audit Report

Condition: St. Landry Parish Community Action Agency's audit report was not completed and transmitted to the Legislative Auditor within six months of the close of the fiscal year.

Criteria: LA-RS 24:513 requires audits to be completed within six months of the close of the entity's fiscal year.

Cause: The completion of the audit was delayed by the gathering of information due to personnel changes.

Effect: The audit report was not submitted on a timely basis to the Legislative Auditor, which did not have a material effect on the financial statements.

Recommendation: We recommend that the audit of the St. Landry Parish Community Action Agency be submitted on a timely basis in the future.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2011

B. 2011 FINDINGS - FINANCIAL STATEMENT AUDIT - Continued

Internal Control

2011-2 Interfund Receivables and Payables

Condition: The St. Landry Parish Community Action Agency's interfund receivable and payable balances are material.

Criteria: The St. Landry Parish Community Action Agency should employ a revised cash management procedure to reduce the balances of interfund receivables and payables.

Cause: Because of a delay in funding from federal and state agencies, interfund loans are set up to cover expenses that have already occurred.

Effect: The uncertainty surrounding the amount of program revenues to be received in the future could prevent the St. Landry Parish Community Action Agency from eliminating the interfund balances.

Recommendation: The St. Landry Parish Community Action Agency should reduce its interfund receivable and payable balances.

2011-3 Interfund Accounts Not Being Reconciled Timely

Condition: The interfund accounts of the St. Landry Parish Community Action Agency are not being reconciled on a timely basis.

Criteria: Interfund accounts must be reconciled on all funds monthly to ensure accurate accounting records.

Cause: There are no procedures in place to reconcile the balances of interfund accounts.

Effect: Interfund transactions are not being recorded and reconciled timely, causing inaccurate financial records.

Recommendation: Management should ensure that all interfund accounts are properly reconciled each month and the balances are being reviewed for accuracy.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2011

B. 2011 FINDINGS - FINANCIAL STATEMENT AUDIT - Continued

Internal Control - Continued

2011-4 Accounting Records and Bank Reconciliations

Condition: The St. Landry Parish Community Action Agency is not recording accounting transactions or reconciling bank accounts on a timely basis.

Criteria: To ensure accurate financial reporting and to provide a process for detection of improper cash activity, the St. Landry Parish Community Action Agency should post all transactions to the general ledger and reconcile all bank accounts timely.

Cause: Transactions are not being recorded to the general ledger and bank reconciliations are not being prepared on a timely basis.

Effect: Absent the process of posting transactions to the general ledger and reconciling bank accounts timely, financial reports may be inaccurate or unavailable.

Recommendation: Management should ensure that all transactions are posted to accounting records and bank accounts are reconciled on a timely basis to ensure monthly financial statements can be prepared accurately.

2011-5 Inadequate Control Over Financial Statement Preparation

Condition: The St. Landry Parish Community Action Agency does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Criteria: A reporting entity should be able to prepare financial statements in accordance with GAAP without assistance from the auditor.

Cause: The St. Landry Parish Community Action Agency does not have adequate staff with the time, experience or training to prepare financial statements in accordance with GAAP.

Effect: A small number of audit adjustments were recorded and the audit firm was required to assist management in the preparation of financial statements in accordance with GAAP.

Recommendation: The St. Landry Parish Community Action Agency should consider the cost / benefit of hiring additional personnel or training existing personnel with sufficient knowledge and training.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2011

B. 2011 FINDINGS - FINANCIAL STATEMENT AUDIT - Continued

Internal Control - Continued

2011-6 Financial Statements

Condition: St. Landry Parish Community Action Agency is not preparing financial statements for all funds for presentation to the Board of Directors at monthly meetings.

Criteria: The St. Landry Parish Community Action Agency should present financial statements for all funds at monthly board meetings.

Cause: Financial statements for all funds are not being prepared and issued to board members.

Effect: Board members are not involved in reviewing financial statements of the St. Landry Parish Community Action Agency on a monthly basis.

Recommendation: The St. Landry Parish Community Action Agency should have procedures in place to have complete and accurate financial statements prepared monthly and issued to board members for review at monthly board meetings.

Compliance

2011-7 Budget Presentation and Amendments

Condition: The St. Landry Parish Community Action Agency did not comply with the Local Government Budget Act (Louisiana Revised Statute 39:1301-1315).

Criteria: Louisiana Revised Statute 39:1305(c)(2)(a) requires the budgets to include a clearly presented side-by-side detailed comparison of information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use; both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information. In addition, Louisiana Local Government Budget Act (Louisiana Revised Statute 39:1310) states that the budget must be amended when actual expenditures exceed budgeted expenditures by 5 percent or more or actual revenues fail to meet total budgeted revenues by 5 percent or more.

Cause: The St. Landry Parish Community Action Agency failed to comply with the Local Government Budget Act.

Effect: Presentation of budgets was not in compliance with Louisiana State Law. Actual expenditures exceeded budgeted expenditures by more than 5 percent and/or actual revenues were less than budgeted revenues by 5 percent or more in several of the special revenue funds of the St. Landry Parish Community Action Agency.

Recommendation: The St. Landry Parish Community Action Agency should strictly comply with the Local Government Budget Act.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2011

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Compliance and Internal Control

2011-8 Improper Cash Management and Reporting (CSBG)

Condition: The St. Landry Parish Community Action Agency is requesting funds based on estimated cash needs rather than actual expenditures incurred.

Criteria: Per the contract between the Louisiana Workforce Commission and St. Landry Parish Community Action Agency, requests for funds shall reflect only the amount which will be expended in a three day period and only debts that are incurred are eligible for reimbursement.

Cause: St. Landry Parish Community Action Agency drew down funds in advance for estimated expenditures. The funds were not always spent within three days of receipt and were not based on incurred expenditures.

Effect: Improper cash management and reporting could result in the payment of federal funds being delayed or denied.

Recommendation: Requests for funds should be made only after an expenditure is incurred and an invoice has been received, thus being based on actual expenditures and not estimates. Draw downs of federal funds should be disbursed within three days of receipt.

2011-9 Period of Availability (CSBG)

Condition: Two of 40 expenditures selected for testing were not incurred during the grant period in which expenditure was charged.

Criteria: A subgrantee may charge to the grant award only costs resulting from obligations incurred during the funding period.

Cause: St. Landry Parish Community Action Agency does not have procedures in place to ensure that only obligations incurred during the grant period are charged to that grant.

Effect: Obligations incurred after the period of availability could be disallowed.

Questioned Costs: A sample of 40 expenditures totaling \$143,855 was selected from a total population \$675,155. The test found two expenditures totaling \$3,615 that were not incurred within the grant period of availability.

Recommendation: Management should carefully review all expenditures charged to a grant for compliance with period of availability requirements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JULY 31, 2011 .

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT - Continued

DEPARTMENT OF HEALTH AND HUMAN SERVICES - Continued

Compliance

2011-10 Mixing of Funds (CSBG)

Condition: At several times during the year, non-CSBG funds were deposited into the CSBG bank account.

Criteria: Per the contract between the Louisiana Workforce Commission and St. Landry Parish Community Action Agency, mixing of funds received under the CSBG Contract with funds received from any other Contract from Grantor or any other source is specifically prohibited. Only CSBG funds may be deposited into the CSBG bank account.

Cause: Amounts were borrowed from other funds and deposited into the CSBG bank account.

Effect: St. Landry Parish Community Action Agency is not in compliance with the CSBG Contract.

Recommendation: We recommend that only CSBG funds be deposited into the CSBG bank account.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
JULY 31, 2011

Section I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

2011-1 Timely Submittal of Audit Report

St. Landry Parish Community Action Agency has instituted procedures which will assure the timely submittal of its Annual Audit Report. The Agency's Finance Director was seriously ill, and out of the office in excess of 30 days during this audit preparation period. St. Landry Parish Community Action Agency has employed a trained Assistant Finance Director (Fall, 2011), and instituted revised accounting practices which will have all audit materials prepared, and available for processing by the local auditor. The Agency assures that its audits will be timely prepared and submitted in the future.

2011-2 Interfund Receivables and Payables

St. Landry Parish Community Action Agency has enhanced its cash management procedures through monthly reconciliations of interfund loans. Delays caused by funding receipts from federal and state agencies necessitated emergency financial transactions previously cited.

2011-3 Interfund Accounts Not Being Reconciled Timely

St. Landry Parish Community Action Agency Board of Directors adopted a policy that all interfund accounts be reconciled monthly and reviewed by senior management. This process is currently enforced.

2011-4 Accounting Records and Bank Reconciliations

St. Landry Parish Community Action Agency's new Financial Management Plan mandates all accounting transactions be recorded in a timely order. We have also made changes in personnel to ensure that these mandates are being adhered to. Transactions are now recorded to the general ledger on a monthly basis which confirms accuracy in statements prepared, and issued respectively. The Agency's Board of Directors' Financial Management Team directives include monthly reconciliations of all bank account statements by senior management. The Agency assures that procedures needed to address issues cited are in place, and being enforced, appropriately.

2011-5 Inadequate Control Over Financial Statement Preparation

St. Landry Parish Community Action Agency is a relatively small entity, with limited revenues for staffing to produce financial statements, solely. The Agency's Assistant Finance Director has training and experience in preparation of financial statements. The Computer Accountant/Consultant will assist in accurate financial statement preparation; therefore this finding has already been addressed.

2011-6 Financial Statements

St. Landry Parish Community Action Agency has acquired appropriate directives/instructions on preparation of financial statements that will be presented monthly to the Board of Directors. The Financial Management Team will prepare accurate financial statements on all CAA programs and present the same to the Board of Directors at its monthly meeting. Financial statements will be issued to Board members prior to monthly meeting, and explained fully by a Financial Management Team member.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
JULY 31, 2011

Section I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS - Continued

2011-7 Budget Presentation and Amendments

St. Landry Parish Community Action Agency will comply fully with the Local Government Budget Act, and thereby present respective programs budgets to the Board of Directors in a timely appropriate fashion, effective immediately. The Financial Consultant will assist the agency staff in complying with this law. Prior to the "draft" audit report, this agency was never advised/informed of its obligation to comply with the Local Government Budget Act. St. Landry Parish Community Action Agency will comply with Louisiana Local Government Budget Act. Staffing reductions, and services productions will decrease when actual revenues and expenditures differ in quantities. The Board will amend CAA budgets in accordance with the Act.

Section II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

2011-8 Improper Cash Management and Reporting (CSBG)

St. Landry Parish Community Action Agency will comply with terms of its contract with the Louisiana Workforce Commission. Drawdowns will be for incurred and/or objectively projected expenditures. The CSBG three day rule for expenditures will be adhered to.

2011-9 Period of Availability (CSBG)

St. Landry Parish Community Action Agency will comply with the CSBG contract terms regarding period of availability matters. CSBG contracts cover a 2-year period; revenues not expended may be carried forward for CSBG eligible activities. The Agency's Financial Management Team will monitor all CSBG transactions to assure contract compliances.

2011-10 Mixing of Funds (CSBG)

St. Landry Parish Community Action Agency will comply with CSBG contract terms regarding mixing of funds. Only CSBG funds will be deposited into the CSBG bank account. An inexperienced Finance Department staff inadvertently deposited non-CSBG funds into the CSBG account. CSBG contract approval process necessitates emergency inter-fund transfers before its funds (CSBG) are actually received by statewide grantees. CSBG funds were only expended on CSBG eligible activities.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
JULY 31, 2011

Section III - MANAGEMENT LETTER

2011-11 Accounting Software

St. Landry Parish Community Action Agency Board of Directors established and approved a Financial Management Team, and Plan (Fall, 2011) which effectuated the following:

- a) Acquisition of new accounting software and initiated the process of total computerization of all accounting services.
- b) Appointed a professionally trained Assistant Finance Director, computer-literate in accounting/bookkeeping experiences.
- c) Established an enhanced system of internal management controls with monthly reconciliations of all transactions, accurate recordation, and review by senior management.
- d) Financial Management Team staff are currently enrolled in computer training at a local Technical College.
- e) A professional computer accounting consultant has been retained to provide TT&A for staff on GAAP and total computerized accounting.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2011

<u>FEDERAL GRANTOR/PASS- THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>AWARD TYPE</u>	<u>DISBURSEMENTS/ EXPENDITURES</u>
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through state:				
Transportation/Title XIX	93.778	370-8812	Reimbursement	\$ 59,812
Community Services Block Grant	93.569	93P0047	Prepayment	364,968
Community Services Block Grant (ARRA)	93.710	93P0047	Prepayment	307,544
Low-income Home Energy Assistance	93.568	370-8459	Prepayment	861,422
TANF Family Independence Work	93.558	355-4301	Reimbursement	120,820
<u>DEPARTMENT OF ENERGY</u>				
Passed through state:				
Weatherization Assistance for Low Income Persons	81.042	370-1269	Prepayment	63,053
Weatherization Assistance for Low Income Persons (ARRA)	81.042	370-1269	Prepayment	374,770
<u>DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT</u>				
Passed through state:				
Section 18	20.509		Reimbursement	242,970
<u>DEPARTMENT OF AGRICULTURE</u>				
Direct:				
Housing Preservation	10.433		Prepayment	220,804
<u>DEPARTMENT OF HEALTH AND HOSPITALS</u>				
Passed through state:				
Medicaid	13.714	75X0512	Reimbursement	14
<u>THE CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>				
Direct:				
Senior Companion	94.016		Prepayment	325,660
<u>DEPARTMENT OF HOMELAND SECURITY</u>				
Direct:				
Emergency Food and Shelter	97.024		Prepayment	13,087
				<u>2,955,024</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JULY 31, 2011

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the St. Landry Parish Community Action Agency. The St. Landry Parish Community Action Agency's reporting entity is defined in Note 1 to the St. Landry Parish Community Action Agency's basic financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the St. Landry Parish Community Action Agency's basic financial statements.

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal financial assistance revenue is reported in the St. Landry Parish Community Action Agency's basic financial statements as follows:

	<u>Revenues</u>
Special Revenue Funds:	
Community Services Block Grant	\$ 364,968
Community Services Block Grant (ARRA)	307,544
Low-income Home Energy Assistance	932,199
State Weatherization	63,053
State Weatherization (ARRA)	374,770
Section 18	314,602
Title XIX	67,744
Senior Companion	325,660
Emergency Food and Shelter	13,087
Temporary Assistance for Needy Families	
Family Independence Work	120,820
Medicaid	14
Housing Preservation	220,804
	<u>3,105,265</u>

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JULY 31, 2011

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2010-1 Interfund Receivables and Payables - Repeat Comment

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

SECTION III - MANAGEMENT LETTER

None

Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupro, CPA
1998
Dwight Ledoux, CPA
1998
Joel Landos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

To the Board of Directors
St. Landry Parish Community Action Agency
Opelousas, Louisiana

We have audited the financial statements of the St. Landry Parish Community Action Agency, as of and for the year ended June 30, 2011, and have issued our report thereon dated May 17, 2012.

As part of our examination, we have issued our report on the financial statements, dated May 17, 2012, and our report on internal control and compliance with laws, regulations, and contracts, dated May 17, 2012.

During the course of our examination, we became aware of the following matter, which represents a control deficiency. A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

2011-11 Accounting Software

Condition: The current accounting software being used by the St. Landry Parish Community Action Agency is outdated and not efficient.

Criteria: The St. Landry Community Action Agency should ensure that its accounting software is current for reliability and efficiency purposes.

Cause: The current accounting software is being used is an outdated platform which makes it unreliable and not efficient.

Effect: The St. Landry Parish Community Action Agency could lose valuable data if the current software fails.

Recommendation: The St. Landry Parish Community Action Agency should implement the use of a new accounting software as soon as possible. Accounting personnel should be trained on the new software to ensure that it is being used properly and efficiently.

A handwritten signature in cursive script that reads "John S. Dowling & Co.".

Opelousas, Louisiana
May 17, 2012